

ID: CCA-12161350-09

Number: **201012056**

Office:

Release Date: 3/26/2010

UILC: 7602.00-00

From:

Sent: Wednesday, December 16, 2009 1:48:27 PM

To:

Cc:

Subject: SUMMONS FOR FORM 4180

Attachment: 4180summons.pdf

As we discussed, for a summons for testimony only you should use the standard form and delete or strike out the language "and to bring with you and to produce for examination the following books, records, papers, and other data." [REDACTED]

[REDACTED]

As for your other question, IRM 25.5.6.4.1(3) provides that the potentially responsible person should be identified in the heading of the summons by name and by his or her capacity as an employee or officer of the corporation. The summons would be addressed to that person by name only (in the "To" line).